

sixty-four; of sections five and ten of chapter sixty-four A; of sections twenty-five and twenty-six of chapter sixty-five; of section four of chapter sixty-five A; and under any other provision of law wherein such jurisdiction is or may be expressly conferred. Except as otherwise provided by law, no appeal to the board shall stay the collection of any tax or excise. Whenever the commissioner of corporations and taxation, in this chapter called the commissioner, or a board of assessors, before whom or which an application in writing for the abatement of a tax is or shall be pending, fails to act upon said application, except with the written consent of the applicant, prior to the expiration of four months from the date of filing of such application, it shall then be deemed to be denied and the taxpayer shall have the right, at any time within ninety days after the expiration of said four months, to take any appeal from such denial to which he may be entitled by law, in the same manner as though the commissioner or board of assessors had in fact refused to grant the abatement applied for. After the expiration of said four months the commissioner or the board of assessors shall have no further authority to act upon said application; provided, that during the period allowed for the taking of an appeal the commissioner or the assessors, as the case may be, may by agreement with the applicant abate the tax in whole or in part in final settlement of said application, and shall also have the authority granted to him or them by section seven of this chapter to abate, in whole or in part, any tax as to which an appeal has been seasonably taken.

Approved July 1, 1938.

AN ACT FOR CODIFICATION, REVISION AND AMENDMENT OF
THE LAWS RELATIVE TO THE CONSTRUCTION, ALTERATION
AND MAINTENANCE OF BUILDINGS AND OTHER STRUCTURES
IN THE CITY OF BOSTON. Chap.479

Approved July 1, 1938.

Note: Printed as a separate publication in accordance with the provisions of Chapter 39, Resolves of 1938.

AN ACT RELATIVE TO THE IMPOSITION OF EXCISE TAXES, IN
LIEU OF LOCAL TAXES, ON REGISTERED MOTOR VEHICLES
AND TRAILERS. Chap.480

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience. Emergency preamble.

Be it enacted, etc., as follows:

SECTION 1. Chapter sixty A of the General Laws is hereby amended by striking out section one, as most recently amended by chapter one hundred and eleven of the G. L. (Ter. Ed.), 60A, § 1, etc., amended.

Excise tax
on motor
vehicles and
trailers.

acts of the current year, and inserting in place thereof the following:—*Section 1.* Except as hereinafter provided, there shall be assessed and levied in each calendar year on every motor vehicle and trailer registered under chapter ninety, for the privilege of such registration, an excise measured by the value thereof, as hereinafter defined and determined, at the average state rate for the calendar year, as determined in the manner provided in section fifty-eight of chapter sixty-three. For the purpose of this excise the value of each such motor vehicle or trailer shall be deemed to be the value, as determined by the commissioner, of motor vehicles or trailers of the same make, type, model, and year of manufacture as designated by the manufacturer, but not in excess of the following percentages of the list price established by the manufacturer for the year of manufacture, namely:—

In the year of manufacture	90%
In the second year	60%
In the third year	40%
In the fourth year	25%
In the fifth and succeeding years	10%

The term “year of manufacture”, as used in this section, shall mean the year used by the manufacturer of the motor vehicle or trailer in connection with the designation by him or it of the model of such motor vehicle or trailer.

Nothing in this section shall be construed to prevent the board of assessors or the commissioner, as the case may be, from granting an abatement in any case in which the valuation aforesaid is in their or his opinion excessive.

The excise imposed by this section shall not apply to motor vehicles or trailers owned and registered by the commonwealth or any political subdivision thereof, or owned or controlled by a manufacturer or repairman to whom has been issued a general distinguishing number or mark under section five of chapter ninety, or to motor vehicles or trailers owned or controlled by a dealer to whom has been so issued a general distinguishing number or mark, even though one or more of the motor vehicles or trailers owned or controlled by such dealer is or are registered under section two of said chapter ninety, or to motor vehicles or trailers owned and registered by any corporation other than a domestic business, domestic manufacturing, foreign or public service corporation, or by an association, whose personal property is exempt from taxation under section five of chapter fifty-nine; provided, that the exemption from excise herein provided for motor vehicles and trailers owned or controlled and registered by manufacturers, dealers and repairmen shall not apply in case the motor vehicle or trailer while so registered shall be operated or propelled over the highways for the personal use or convenience, or for any use other than in connection with the business, of

the owner or controller as such manufacturer, dealer or repairman.

If a motor vehicle or trailer is registered after January thirty-first of any year the excise imposed by this section shall be that proportion of the excise for a full year which the number of months in said year following the last day of the month preceding that in which the motor vehicle or trailer is registered bears to twelve. If a registered motor vehicle or trailer is sold or its ownership transferred during any calendar year, and if notice to the former owner of an excise on account thereof for that year has already been issued pursuant to section two, that proportion of the excise for a full year which the number of months in said year remaining after the last day of the month in which such sale or transfer occurred bears to twelve shall be abated. If, however, the excise payer has not been notified of said excise before notice of such sale or transfer has been received by the official or officials authorized to make the assessment, only that proportion of the excise for a full year which the number of months in said year prior to the first day of the month next following the month in which said sale or transfer occurred bears to twelve shall be assessed. The excise assessed under this section shall not be less than two dollars and no abatement under this section shall reduce the excise collected to less than two dollars.

Nothing in this section shall be construed to impose an excise tax upon any motor vehicle or trailer registered and customarily kept in another state if such other state does not impose an excise, privilege or property tax or fee, in addition to a registration fee, upon motor vehicles or trailers, as the case may be, registered and customarily kept in this commonwealth. The commissioner shall determine what states do not impose such additional excise, privilege or property tax or fee, and his determination shall be final.

SECTION 2. Said chapter sixty A is hereby further amended by striking out section two, as amended by section three of chapter three hundred and eighty-four of the acts of nineteen hundred and thirty-six, and inserting in place thereof the following:— *Section 2.* If the owner of the motor vehicle or trailer registered is an individual inhabitant of the commonwealth, or a partnership, voluntary association or corporation having a principal place of business in the commonwealth or if the owner of the motor vehicle or trailer registered is not such an individual, partnership, voluntary association or corporation but the vehicle or trailer is customarily kept in any particular municipality in the commonwealth, the board of assessors shall assess the excise imposed by section one, and commit the same to the collector of taxes with their warrant for the collection thereof. Otherwise the excise so imposed shall be assessed and collected by the commissioner. The excise shall be assessed to the owner of the motor vehicle or trailer registering the same, and the registrar of motor vehicles shall promptly transmit

G. L. (Ter. Ed.), 60A, § 2, etc., amended.

Collection of tax.

to the commissioner a notice of the registration of a motor vehicle or trailer subject to this excise, giving the name and residential address of the owner, if an individual, or the name and principal place of business in this commonwealth, if any, otherwise that outside the commonwealth, if a corporation, partnership or voluntary association, the municipality in which the motor vehicle or trailer is customarily to be kept if it is to be kept in the commonwealth, the name of the maker, the year of manufacture as designated by the manufacturer, and the model and type of vehicle or trailer. The commissioner may require from the owner such further information as may be necessary for the purposes of this chapter. The commissioner shall, as soon as may be, transmit to the boards of assessors the information received relative to registrations with respect to motor vehicles and trailers locally assessable sent to him by the registrar of motor vehicles, and, under such provisions as he deems best, make available to the local assessors information showing the values as determined under section one. The excise hereunder shall be due and payable at the expiration of thirty days from the date upon which the notice was issued by the collector or the commissioner pursuant to this section. The collector of taxes or the commissioner, as the case may be, shall seasonably notify the owner of the excise assessed and the due date, but failure to receive notice shall not affect the validity of the excise. The owner may within six months of the date of the issuing of the notice of assessment or of the date of sale or transfer, but not later than January thirty-first of the succeeding year, apply for an abatement to the board of assessors or the commissioner, as the case may be, and, from a decision of the board of assessors upon such application, an appeal may be taken to the county commissioners or to the appellate tax board, all in accordance with section sixty-four or sixty-five of chapter fifty-nine, or from a decision of the commissioner an appeal may be taken to the appellate tax board in the time and manner provided in the case of appeals taken pursuant to section seventy-one of chapter sixty-three. If an abatement is granted of an excise assessed by a board of assessors, any overpayment with interest thereon at the rate of six per cent per annum from the date of payment shall be refunded by the city or town treasurer from any available funds, upon certification by the collector of taxes and approval for payment as required by section fifty-two of chapter forty-one, without any appropriation therefor by the municipality. If an abatement is granted of an excise assessed by the commissioner, any overpayment with interest thereon at the rate of six per cent per annum from the date of payment shall be refunded by the state treasurer upon certification by the commissioner, without further appropriation. Owners who neglect to pay the excise assessed under this chapter shall pay interest at the rate of six per cent per annum from the time when such excise was

payable until paid, if such payment is made before the commencement of proceedings for recovery thereof, and twelve per cent if made after the commencement thereof. The notice issued pursuant to this section shall bear on its face a statement of the time within which petitions for abatement of the excise may be filed.

SECTION 3. Said chapter sixty A is hereby further amended by striking out section three, as most recently amended by section four of said chapter three hundred and eighty-four, and inserting in place thereof the following:—*Section 3.* In the collection of this excise, the collectors of taxes and the commissioner shall have all the remedies provided by chapter sixty and chapter sixty-two.

G. L. (Ter. Ed.), 60A, § 3, etc., amended.

Local collectors to have certain remedies.

SECTION 4. Said chapter sixty A is hereby further amended by striking out section four, as appearing in the Tercentenary Edition, and inserting in place thereof the following:—*Section 4.* This chapter shall not be construed to alter or amend the provisions of law with respect to the registration of motor vehicles or trailers.

G. L. (Ter. Ed.), 60A, § 4, amended.

Not to affect registration of motor vehicles.

SECTION 5. Said chapter sixty A is hereby further amended by striking out section six, as amended by section five of said chapter three hundred and eighty-four, and inserting in place thereof the following:—*Section 6.* The excise locally assessable under this chapter shall be laid and collected at the residential address of the owner, if an individual, or at the principal place of business in this commonwealth, if a partnership, voluntary association or corporation, as determined by the owner's registration, except that if a motor vehicle or trailer is customarily kept in some other municipality, the excise shall be laid and collected in such other municipality.

G. L. (Ter. Ed.), 60A, § 6, etc., amended.

Tax to be collected locally.

Approved July 1, 1938.

AN ACT EXTENDING THE PROVISIONS OF CERTAIN ENABLING ACTS SO THAT THE COMMONWEALTH MAY ACCEPT AND USE FOR PUBLIC PROJECTS CERTAIN FEDERAL FUNDS.

Chap. 481

Whereas, The deferred operation of this act would tend to defeat its purpose, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Emergency preamble.

Be it enacted, etc., as follows:

Wherever in chapter three hundred and sixty-five of the acts of nineteen hundred and thirty-three, and acts in amendment thereof and in addition thereto, reference is made to the National Industrial Recovery Act or any title or part thereof, or to the Emergency Relief Appropriation Act of 1935, such reference shall be deemed and held to refer also to all acts and joint resolutions of congress enacted during nineteen hundred and thirty-six, to the Emergency Relief Appropriation Act of 1938, to the Public Works Administration Appropriation Act of 1938 and to all other acts and all joint resolutions of congress enacted during